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ATTEN TO SERVICE AND ADDRESS OF THE PARTY OF	

CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

the by certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sericient postage, in an envelope addressed to: Commissioner for Patents, P. O. Bex 1459, Alexandria, VA 22313-1450, on the below date: Date: May 12, 2006

BRINKS HOFER GILSON &LIONE

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In re Appln. of:	Masamichi Saito et al.
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Appln. No.: 10/642,899

Filed: August 18, 2003

For: **DUAL-TYPE MAGNETIC DETECTING**

> **ELEMENT IN WHICH FREE** MAGNETIC LAYER AND PINNED MAGNETIC LAYER HAVE SUITABLY

SELECTED β VALUES

Attorney Docket No: 9281-4631

Mail Stop Amendment Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

TRANSMITTAL

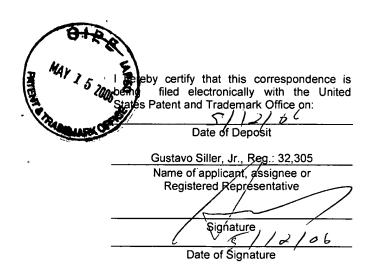
Art Unit: 2627

Examiner: WilliamJ. Klimowicz

Sir:										
Attac	he	d is/are:								
\boxtimes	Response to Restriction Requirement dated April 12, 2006									
\boxtimes	Return Receipt Postcard									
Fee c	ee calculation:									
\boxtimes	No additional fee is required.									
	Small Entity.									
	An extension fee in an amount of \$ for amonth extension of time under 37 C.F.R. § 1.136(a).									
	Α	petition or processir	ng fee ir	an amount of \$	under 37	7 C.F.R. §	1.17(_).		
		n additional filing fee	-	-			•			
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		01		1 P - t A & L	I.	Silia	II Entity	\vdash	INULAS	mall Entity
		Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'i Fee	or	Rate	Add'l Fee
Total		6	Minus	20	0	x \$25=			x \$50=	
Indep.		1	Minus	3	0	x 100=			x \$200=	
First Presentation of Multiple Dep. Claim				+\$180=			+ \$360=			
						Total	\$		Total	\$
Fee p	ayı	ment:								
	Α	check in the amoun	t of \$	is enclosed.						
	Pá	ayment by credit car	d in the	amount of \$	(Form PTO-	2038 is a	ttached).			
						this paper				

Respectfully submitted,

Gustavo Siller, Jr. (Reg. No. 32,305)



Our Case No. 9281-4631 Client Reference No. N US02078

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

n re Application of:	
Masamichi Saito))
Serial No. 10/642,899)) Examiner: William J. Klimowicz
Filing Date: April 13, 2004)) Art Unit: 2627
For: DUAL-TYPE MAGNETIC DETECTING ELEMENT IN WHICH FREE MAGNETIC LAYER AND PINNED MAGNETIC LAYER HAVE SUITABLY SELECTED \$ VALUES))))

Response to Restriction/Election Requirement

Commissioner for Patents Alexandria, VA 22313-1450

Dear Sir:

In response to the Restriction/Election Requirement dated April 12, 2006, please amend the application as follows:

A Listing of the Claims begins on page 2 of this paper.

Remarks begin on page 8 of this paper.